Registration number: SC340602

Aberdeen Group Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2015

Mint Strategies Ltd t/a Mint Accounting
56 King Street
Aberdeen
AB24 5AX

Aberdeen Group Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Aberdeen Group Ltd for the Year Ended 31 March 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Aberdeen Group Ltd for the year ended 31 March 2015 set out on pages 2 to 4 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Aberdeen Group Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Aberdeen Group Ltd and state those matters that we have agreed to state to them, as a body, in this report . To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aberdeen Group Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Aberdeen Group Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Aberdeen Group Ltd. You consider that Aberdeen Group Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Aberdeen Group Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Mint Strategies Ltd t/a Mint Accounting
56 King Street
Aberdeen
AB24 5AX
15 December 2015

Aberdeen Group Ltd
(Registration number: SC340602)
Abbreviated Balance Sheet at 31 March 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		9,491	14,090
Current assets			
Debtors		654	552
Cash at bank and in hand		11,784	8,852
		12,438	9,404
Creditors: Amounts falling due within one year		(5,571)	(23,689)
Net current assets/(liabilities)		6,867	(14,285)
Total assets less current liabilities		16,358	(195)
Provisions for liabilities		(1,898)	(2,785)
Net assets/(liabilities)		14,460	(2,980)
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		14,459	(2,981)
Shareholders' funds/(deficit)		14,460	(2,980)

For the year ending 31 March 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 15 December 2015

.....
Mr Graeme Coghill
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% on cost
Fixtures and fittings	25% on cost
Plant and machinery	25% on cost

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 April 2014	23,532	23,532
Additions	838	838
Disposals	(2,295)	(2,295)
At 31 March 2015	22,075	22,075
Depreciation		
At 1 April 2014	9,442	9,442
Charge for the year	4,332	4,332
Eliminated on disposals	(1,190)	(1,190)
At 31 March 2015	12,584	12,584
Net book value		
At 31 March 2015	9,491	9,491
At 31 March 2014	14,090	14,090

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	1	1

4 Related party transactions

Director's advances and credits

	2015 Advance/ Credit £	2015 Repaid £	2014 Advance/ Credit £	2014 Repaid £
Mr Graeme Coghill				
During the year the director provided the company with an interest free loan, which is unsecured, repayable on demand and shown under Other Creditors	11,568	32,916	18,172	2,203

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.